

EXHIBIT E21

EXHIBIT E21

USA Commercial Mortgage Company, et al.
 Bankruptcy Motions/Filings
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
April 13, 2006 through April 30, 2006					
USA Commercial Mortgage Company					
Kehl, Monty	04/14/06	Review and provide information to counsel for "First Day" motions.	0.4	\$ 620.00	\$ 248.00
Smith, Susan	04/14/06	Review 341 notices generated by Clerk's office and provide comment on bar date and separate times for each case.	0.3	590.00	177.00
Smith, Susan	04/14/06	Call with A. Hosey (Schwartzter & McPherson) regarding order of motions and exhibits for filing.	0.4	590.00	236.00
Smith, Susan	04/14/06	Prepare list of First Day motions and circulate for progress checks and comments.	0.3	590.00	177.00
Smith, Susan	04/14/06	Review sequential draft cash management motions and provide comments and exhibit edits.	0.9	590.00	531.00
Smith, Susan	04/14/06	Review and comment on Motion to Limit Notice; and Review exhibits.	0.6	590.00	354.00
Smith, Susan	04/14/06	Review final version of Motion for Joint Administration.	0.8	590.00	472.00
Smith, Susan	04/14/06	Check and edit 20 largest creditor lists for exhibits; and Prepare payroll exhibit.	0.9	590.00	531.00
Steele, Sarah	04/14/06	Preparation of pre-petition wage information for first day orders.	2.4	430.00	1,032.00
Smith, Susan	04/16/06	Review employment motions for RQN and Schwartzter & McPherson before presenting to T. Allison (MFIM) for his signature.	1.1	590.00	649.00
Smith, Susan	04/16/06	Analyze First Day Motions to prepare for Court hearing.	0.7	590.00	413.00
Allison, Tom	04/17/06	Prepare with M. Kehl and S. Smith (both MFIM) and counsel for hearings on "First Day" motions.	1.9	650.00	1,235.00
Allison, Tom	04/17/06	Call with A. Jarvis (RQN) regarding employees wages motion as well as issues regarding J. Milanowski (formerly USACM)	0.5	650.00	325.00
Smith, Susan	04/17/06	Discuss with RQN the Wells Fargo set off issues as it affects the cash management motion.	0.4	590.00	236.00
Smith, Susan	04/17/06	Edit and obtain signatures for RQN retention documents.	0.5	590.00	295.00
Oriti, Joseph	04/18/06	Research and analyze employee compensation for officers of like corporations for Las Vegas area for comparison to USA Capital employees.	2.0	330.00	660.00
Oriti, Joseph	04/18/06	Analyze and amend top 20 creditor matrix.	1.5	330.00	495.00
Smith, Susan	04/18/06	Prepare schedule of allowed payroll and disallowed payroll for review and discussion with management.	0.7	590.00	413.00
Smith, Susan	04/18/06	Review and edit draft of Motion for extension of time to file Schedules.	0.7	590.00	413.00
Smith, Susan	04/18/06	Review Wells Fargo stipulation.	0.4	590.00	236.00
Smith, Susan	04/18/06	Call to L. Schwartzter (Schwartzter & McPherson) to discuss timing of Orders, signatures.	0.2	590.00	118.00
Smith, Susan	04/18/06	Prepare documentation for Motion to pay certain employees including pay levels, job descriptions.	1.7	590.00	1,003.00
Smith, Susan	04/18/06	Forward BMC retention documents and back ground to E. Monson (RQN) for completion of employment through the Court. Review guidelines for employment of claims agent in Nevada, check with clerk's office regarding BMC.	0.8	590.00	472.00
Smith, Susan	04/18/06	Preparation and research for documentation requested by the UST's office.	1.3	590.00	767.00
Smith, Susan	04/19/06	Preparation and research for documentation requested by the UST's office.	0.7	590.00	413.00
Smith, Susan	04/19/06	Coordinate documents requested by UST, review, revise and send.	0.8	590.00	472.00
Smith, Susan	04/20/06	Review and comment on Motion to Reconsider payroll issues.	1.1	590.00	649.00
Smith, Susan	04/20/06	Revise exhibit A to Motion to reconsider payroll.	0.3	590.00	177.00
Smith, Susan	04/21/06	Review and comment on Motion for Reconsideration of Payroll.	0.6	590.00	354.00
Allison, Tom	04/24/06	Conference call with RQN; Schwartzter & McPherson; S. Smith (MFIM) regarding status of motions and legal arguments.	1.6	650.00	1,040.00
Smith, Susan	04/24/06	Conference call with RQN; Schwartzter & McPherson; T. Allison (MFIM) regarding status of motions and legal arguments.	1.6	590.00	944.00
Smith, Susan	04/24/06	Comment and provide exhibits to Motion to Limit Notice.	0.4	590.00	236.00
Smith, Susan	04/24/06	Comment and provide data for combining 341 notices.	0.4	590.00	236.00
Smith, Susan	04/25/06	Review and comment on Notice of Commencement of case and other noticing issues.	1.4	590.00	826.00

EXHIBIT E21

USA Commercial Mortgage Company, et al.
 Bankruptcy Motions/Filings
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Smith, Susan	04/25/06	Call with L. Schwartzter (Schwartzter & McPherson) to discuss ordinary course transactions.	0.4	590.00	236.00
Allison, Tom	04/26/06	Participate in conference call with RQN and Schwartzter & McPherson; S. Smith (MFIM) regarding status of motions and legal arguments.	1.7	650.00	1,105.00
Smith, Susan	04/26/06	Participate in conference call with RQN and Schwartzter & McPherson; T. Allison (MFIM) regarding status of motions and legal arguments.	1.7	590.00	1,003.00
Smith, Susan	04/26/06	Research and discussion regarding exhibits for cash management motion, updated cash budget and list of performing and non-performing loans.	1.7	590.00	1,003.00
Smith, Susan	04/26/06	Research assignments and direct lenders listed on motion to oppose cash management.	0.8	590.00	472.00
Smith, Susan	04/27/06	Review and provide comments to attorneys regarding the Bundy Motion.	0.4	590.00	236.00
Smith, Susan	04/27/06	Discuss Bundy Canyon motion with RQN attorneys.	0.8	590.00	472.00
Smith, Susan	04/27/06	Review BMC cost estimates for the cash budget and with S. Strong (RQN) and L. Schwartzter (SM) for the joint administration motion.	0.7	590.00	413.00
Smith, Susan	04/27/06	Analyze Motion to return moneys of S. Alexander and research the transactions subject to the motion.	1.6	590.00	944.00
Smith, Susan	04/27/06	Research loans mentioned in Opposition Motions to determine if performing or non-performing.	2.3	590.00	1,357.00
Smith, Susan	04/27/06	Research Motion to return moneys to Ronnings.	1.8	590.00	1,062.00
Kehl, Monty	04/28/06	Assemble several investor documentation files, direct scanning and send to counsel for evidence for cash management motion.	0.6	620.00	372.00
Kehl, Monty	04/28/06	Review draft outline for cash management motion.	0.9	620.00	558.00
Smith, Susan	04/28/06	Research factual data needed for Supplemental Declaration of T. Allison (MFIM).	2.1	590.00	1,239.00
Smith, Susan	04/28/06	Review and comment on Brief in Support of Cash Management Motion.	1.6	590.00	944.00
Smith, Susan	04/30/06	Analyze opposition briefs.	1.5	590.00	885.00
Total Bankruptcy Motions/Filings for USACM			50.9		\$ 29,136.00

May 1, 2006 through May 31, 2006**USA Commercial Mortgage Company**

Kehl, Monty	05/01/06	Review draft of cash management motion.	0.6	620.00	372.00
Kehl, Monty	05/01/06	Review draft of supplemental Allison affidavit.	0.3	620.00	186.00
Kehl, Monty	05/01/06	Review two objections to cash management motion.	0.3	620.00	186.00
Kehl, Monty	05/01/06	Assemble and review evidence for Allison Supplemental Affidavit.	2.4	620.00	1,488.00
Kehl, Monty	05/01/06	Review of additional objections to motions to be heard during 5/3 court hearing.	1.6	620.00	992.00
Smith, Susan	05/01/06	Meet with S. Strong (RQN) on motions and issues.	1.1	590.00	649.00
Smith, Susan	05/01/06	Review and comment on Brief in support of cash management motion.	0.7	590.00	413.00
Smith, Susan	05/01/06	Research and analyze objections to motions.	1.3	590.00	767.00
Smith, Susan	05/01/06	Discuss objections with S. Strong and A. Jarvis (both RQN).	0.6	590.00	354.00
Kehl, Monty	05/02/06	Direct and review analyses to produce evidence for cash management reply brief.	1.9	620.00	1,178.00
Kehl, Monty	05/02/06	Direct and review analyses to produce evidence for supplemental Allison Affidavit.	1.6	620.00	992.00
Kehl, Monty	05/02/06	Review and provide revisions to cash management reply brief and supplemental Allison Affidavit.	1.5	620.00	930.00
Smith, Susan	05/02/06	Research facts and prepare support for Supplemental Declaration of T. Allison (MFIM).	1.3	590.00	767.00
Smith, Susan	05/02/06	Discuss reasons for extension of time to prepare schedules with L. Schwartzter (Schwartzter & McPherson).	0.5	590.00	295.00
Smith, Susan	05/02/06	Research opposition motions filed to cash motion and determine appropriate response, research for hearing.	1.9	590.00	1,121.00
Kehl, Monty	05/03/06	Compile and prepare evidence for testimony for cash management reply brief.	1.1	620.00	682.00

EXHIBIT E21

USA Commercial Mortgage Company, et al.
 Bankruptcy Motions/Filings
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Kehl, Monty	05/03/06	Compile and prepare evidence for testimony for Supplemental Allison Affidavit.	0.8	620.00	496.00
Smith, Susan	05/04/06	Discussion with RQN regarding motions and notices for next hearing.	0.6	590.00	354.00
Smith, Susan	05/05/06	Review and comment on Orders from hearing.	1.6	590.00	944.00
Smith, Susan	05/05/06	Participate in conference call with S. Strong (RQN) J. McPherson (Schwartzter & McPherson), J. Miller and E. Vrato (both BMC) regarding noticing requirements of Orders and Motion prior to next hearing date.	1.1	590.00	649.00
Smith, Susan	05/05/06	Research investor data for Motion to Hold Funds.	1.7	590.00	1,003.00
Kehl, Monty	05/08/06	Review and comment on draft motion to hold funds.	0.7	620.00	434.00
Kehl, Monty	05/08/06	Discuss motion to hold funds with S. Smith (MFIM) and provide joint comments to counsel.	1.2	620.00	744.00
Smith, Susan	05/08/06	Participate in conference call with S. Strong (RQN) regarding motion to hold funds.	0.6	590.00	354.00
Smith, Susan	05/08/06	Research noticing issues for motion to employ Hilco.	0.3	590.00	177.00
Smith, Susan	05/08/06	Review and respond to correspondence to be sent to U.S. Trustee.	0.7	590.00	413.00
Smith, Susan	05/08/06	Review Motion to Hold Funds, verify factual statements, provide edits and comments.	1.3	590.00	767.00
Smith, Susan	05/08/06	Review and edit Exhibit A to Supplemental Declaration of T. Allison.	1.6	590.00	944.00
Kehl, Monty	05/09/06	Review of emergency motion to compel disbursing agent to send funds.	1.2	620.00	744.00
Smith, Susan	05/09/06	Discuss MOR extension requirements with L. Schwartzter (Schwartzter & McPherson).	0.4	590.00	236.00
Kehl, Monty	05/10/06	Review motion filed by R. Lepome.	0.9	620.00	558.00
Smith, Susan	05/10/06	Research motion by Lapone and research the loan each check or transaction relates to.	0.6	590.00	354.00
Kehl, Monty	05/11/06	Collect and provide mailing matrix information to investor.	1.4	620.00	868.00
Kehl, Monty	05/11/06	Review and provide comments for PDG stipulation.	1.2	620.00	744.00
Reed, James	05/12/06	Collect and provide information to RQN related to individual investor participation in loans.	3.0	430.00	1,290.00
Smith, Susan	05/12/06	Discuss motion to pay professionals on a monthly basis with RQN and Schwartzter & McPherson.	0.4	590.00	236.00
Smith, Susan	05/12/06	Provide backup and facts for complaint to return funds from Wells Fargo.	0.7	590.00	413.00
Kehl, Monty	05/15/06	Study objections filed to RQN and Schwartzter Motions for retention.	1.2	620.00	744.00
Kehl, Monty	05/15/06	Study objection filed to motion to pay due diligence fee for DIP lender.	0.8	620.00	496.00
Smith, Susan	05/15/06	Review motions to be heard on the 18th and organize and check all back up data.	1.9	590.00	1,121.00
Smith, Susan	05/15/06	Participate in conference call with RQN and Schwartzter & McPherson to discuss daily issues.	1.3	590.00	767.00
Kehl, Monty	05/16/06	Collect information for exhibit to T. Allison (MFIM) Second Supplemental Declaration.	1.4	620.00	868.00
Kehl, Monty	05/16/06	Collect information to be used in reply brief to objections raised to RQN retention.	0.6	620.00	372.00
Kehl, Monty	05/16/06	Study draft of T. Allison's (MFIM) Second Supplemental Declaration.	0.9	620.00	558.00
Kehl, Monty	05/17/06	Provide final revisions to T. Allison's (MFIM) Second Supplemental Declaration and exhibits.	2.1	620.00	1,302.00
Kehl, Monty	05/17/06	Provide final revisions to reply brief for objections raised to motion requesting payment of due diligence fee to DIP lender.	1.3	620.00	806.00
Kehl, Monty	05/17/06	Study most recent objections filed to motions begin heard 5/18/06.	1.1	620.00	682.00
Kehl, Monty	05/17/06	Collect, analyze and send evidence to be used as reply to objection to motion.	0.9	620.00	558.00
Reed, James	05/17/06	Prepare documents related to cash flow and loan portfolio for court.	3.5	430.00	1,505.00
Smith, Susan	05/17/06	Review and comment on Ordinary Course motion for loan administration.	0.7	590.00	413.00
Smith, Susan	05/19/06	Discuss Ronning and Alexander motions with S. Strong (RQN).	0.7	590.00	413.00

EXHIBIT E21

USA Commercial Mortgage Company, et al.
 Bankruptcy Motions/Filings
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Smith, Susan	05/19/06	Review proposed orders from hearing and comment on electronic noticing issues.	0.3	590.00	177.00
Smith, Susan	05/19/06	Research assumption of loan interest documents and review and comment on opposition to Ronning, Alexander and Bennincase motions.	1.3	590.00	767.00
Smith, Susan	05/22/06	Review opposition response to Ronning/Alexander motion, comment and provide additional information.	0.9	590.00	531.00
Kehl, Monty	05/24/06	Finalize Allison Declaration in support of opposition to motions raised regarding release of funds.	0.4	620.00	248.00
Smith, Susan	05/24/06	Discuss Affidavit of T. Allison with M. Kehl (MFIM).	0.3	590.00	177.00
Kehl, Monty	05/31/06	Review objections filed to Hilco retention.	0.9	620.00	558.00
Kehl, Monty	05/31/06	Collect and transmit evidence to E. Monson (RQN) to reply motion to objections to Hilco retention.	1.6	620.00	992.00
Total Bankruptcy Motions/Filings for USACM			64.8	\$	38,149.00

June 1, 2006 through June 30, 2006**USA Commercial Mortgage Company**

Kehl, Monty	06/01/06	Calls with E. Monson (RQN) and review/revisions to Allison Declaration and reply motion to objections to Hilco retention.	2.4	620.00	1,488.00
Smith, Susan	06/05/06	Review draft Interpleader and comment.	0.6	590.00	354.00
Kehl, Monty	06/06/06	Review T. Allison (MFIM) Supplemental Declaration for employment motion; print and execute.	0.9	620.00	558.00
Smith, Susan	06/06/06	Review Wells Fargo complaint, research checks paid, send information and comments back to J. McPherson (Schwartz & McPherson).	1.3	590.00	767.00
Kehl, Monty	06/09/06	Review and provide comments to RQN for motion on DIP financing.	1.2	620.00	744.00
Smith, Susan	06/09/06	Review correspondence from Direct Lender Committee opposing everything.	1.1	590.00	649.00
Allison, Tom	06/12/06	Update with A. Jarvis (RQN) regarding motions to be filed.	0.2	650.00	130.00
Kehl, Monty	06/13/06	Review and provide comments on motions filed by Canepa and Jan Chubb.	0.7	620.00	434.00
Kehl, Monty	06/14/06	Review opposition motions filed for case.	1.8	620.00	1,116.00
Kehl, Monty	06/14/06	Review and provide comments to T. Allison's (MFIM) 4th declaration.	0.8	620.00	496.00
Smith, Susan	06/14/06	Coordinate noticing for loan motions.	0.7	590.00	413.00
Smith, Susan	06/19/06	Research lender for motion.	0.8	590.00	472.00
Smith, Susan	06/19/06	Answer query's on noticing issues.	0.2	590.00	118.00
Kehl, Monty	06/20/06	Study and provide comments to T. Allison (MFIM) 5th Declaration.	1.3	620.00	806.00
Smith, Susan	06/20/06	Answer query on IP issues.	0.3	590.00	177.00
Smith, Susan	06/20/06	Research and edit numbers for Fertitta motion.	1.1	590.00	649.00
Smith, Susan	06/21/06	Review MOR drafts sent by L. Weese (USACM) and note issues and edits.	1.2	590.00	708.00
Kehl, Monty	06/26/06	Research and provide information to direct investor regarding interpleader motion.	1.2	620.00	744.00
Smith, Susan	06/26/06	Review and comment on letter response to subpoena; and discuss with S. Strong (RQN) privacy issues and available data.	0.6	590.00	354.00
Total Bankruptcy Motions/Filings for USACM			18.4	\$	11,177.00

July 1, 2006 through July 31, 2006**USA Commercial Mortgage Company**

Kehl, Monty	07/05/06	Review and provide revisions to draft of motion for continued use of cash collateral.	0.8	620.00	496.00
Kehl, Monty	07/05/06	Review and provide revisions to draft of motion to distribute funds.	2.2	620.00	1,364.00
Smith, Susan	07/05/06	Review and edit draft Motion to Distribute Funds.	0.7	590.00	413.00
Kehl, Monty	07/06/06	Review and provide final comments to motion for continued use of cash collateral.	0.8	620.00	496.00
Kehl, Monty	07/06/06	Review and provide final comments to motion distribute funds.	2.1	620.00	1,302.00
Smith, Susan	07/06/06	Review draft of Motion to Distribute Funds.	0.4	590.00	236.00

EXHIBIT E21

USA Commercial Mortgage Company, et al.
 Bankruptcy Motions/Filings
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Steele, Sarah	07/06/06	Calculate payoffs since filing for support to Tom Allison's Declaration.	2.1	430.00	903.00
Smith, Susan	07/07/06	Review edits to Motion to Distribute and add additional comments.	0.5	590.00	295.00
Allison, Tom	07/10/06	Analyze and provide comments on motion to distribute funds.	1.2	650.00	780.00
Allison, Tom	07/11/06	Analyze motion to forbear on HFA loans.	0.6	650.00	390.00
Atkinson, James	07/11/06	Review of Order approving Debtors proposed cash management procedures.	1.4	650.00	910.00
Smith, Susan	07/17/06	Review and comment on draft of Motion to Distribute Funds, exchange comments and edits.	1.3	590.00	767.00
Allison, Tom	07/18/06	Study motion to distribute funds.	1.1	650.00	715.00
Allison, Tom	07/18/06	Study interpleader motion.	0.6	650.00	390.00
Kehl, Monty	07/18/06	Collect information in support of motion to forbear on four loans with HFA.	1.1	620.00	682.00
Smith, Susan	07/18/06	Analyze statistics on investor data for Motion to Distribute Funds.	0.9	590.00	531.00
Smith, Susan	07/18/06	Discuss Distribute Funds Motion with S. Strong (RQN).	0.2	590.00	118.00
Kehl, Monty	07/19/06	Review Declaration in support of motion to forbear for attorney for HFA.	0.3	620.00	186.00
Atkinson, James	07/24/06	Review of Allison Supplemental Declaration to motion to forbear.	0.9	650.00	585.00
Kehl, Monty	07/24/06	Review and provide revisions to T. Allison (MFIM) Declaration in support of motion to forbear.	1.2	620.00	744.00
Smith, Susan	07/25/06	Prepare for Court hearing by reviewing Motions and filings.	1.7	590.00	1,003.00
Smith, Susan	07/25/06	Analyze objections to Motion to Distribute Funds.	1.4	590.00	826.00
Smith, Susan	07/27/06	Participate in call with A. Jarvis and S. Strong (both RQN) on Motion to Distribute.	0.7	590.00	413.00
Smith, Susan	07/31/06	Analyze loan summary data and bank account data for Declaration for support of Motion to Distribute.	2.7	590.00	1,593.00
Smith, Susan	07/31/06	Draft Declaration for support of Motion to Distribute.	3.2	590.00	1,888.00
Total Bankruptcy Motions/Filings for USACM			30.1		\$ 18,026.00

USA Capital Diversified First Trust Deed Fund, LLC

Smith, Susan	07/26/06	Participate in call with A. Jarvis, S. Strong (both RQN) to discuss Diversified Trust Deed Fund issues with distribution.	0.7	\$ 590.00	\$ 413.00
Smith, Susan	07/27/06	Participate in call with M. Tucker (FTI) regarding collection account and Motion to Distribute.	0.4	590.00	236.00
Total Bankruptcy Motions/Filings for DTDF			1.1		\$ 649.00

Total Bankruptcy Motions/Filings for USACM / DTDF	31.2		\$ 18,675.00
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August 1, 2006 through August 31, 2006**USA Commercial Mortgage Company**

Kehl, Monty	08/01/06	Provide comments to E. Monson (RQN) on reply to objections to motion for use of cash collateral.	0.6	\$ 620.00	\$ 372.00
Smith, Susan	08/01/06	Draft Declaration of T. Allison (MFIM) in support of Motion to Distribute.	1.6	590.00	944.00
Smith, Susan	08/01/06	Revise and edit Declaration in support of Motion to Distribute.	1.7	590.00	1,003.00
Kehl, Monty	08/02/06	Answer questions and provide information to E. Monson (RQN) in support of reply to objections to motion for use of cash collateral.	0.7	620.00	434.00
Kehl, Monty	08/02/06	Review and provide comments to reply to objections to motion to distribute funds.	0.9	620.00	558.00
Smith, Susan	08/02/06	Review draft of Declaration with S. Strong (RQN), and prepare edits.	0.5	590.00	295.00
Smith, Susan	08/02/06	Prepare additional analysis and edits to Declaration from comments.	0.8	590.00	472.00
Smith, Susan	08/02/06	Review Interpleader filed and questions from D. Huston (Attorney).	0.7	590.00	413.00
Smith, Susan	08/02/06	Prepare exhibits to Declaration of T. Allison (MFIM) in support of Motion to Distribute.	1.2	590.00	708.00
Steele, Sarah	08/02/06	Assist in preparation of Declaration support.	1.1	430.00	473.00
Smith, Susan	08/15/06	Review and comment on Order to Distribute.	0.4	590.00	236.00

EXHIBIT E21

USA Commercial Mortgage Company, et al.
 Bankruptcy Motions/Filings
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Smith, Susan	08/17/06	Follow-up on Order to Distribute Funds and various holdbacks mandated.	0.3	590.00	177.00
Smith, Susan	08/18/06	Review and edit Order on Motion to Distribute.	0.4	590.00	236.00
Smith, Susan	08/18/06	Discuss with A. Brinkerhoff and E. Monson (both RQN) regarding access to accounting and other records by Investment Partner. and counsel.	0.3	590.00	177.00
Smith, Susan	08/19/06	Research documents to confirm hold on Grammercy loan for Hall Financial assignments.	0.9	590.00	531.00
Smith, Susan	08/22/06	Review, comment and push process on Order for Motion to Distribute.	0.8	590.00	472.00
Smith, Susan	08/23/06	Review and comment on Order on Ordinary Course Releases.	0.2	590.00	118.00
Smith, Susan	08/28/06	Edit draft of Motion to Continue to Distribute	0.8	590.00	472.00
Smith, Susan	08/29/06	Comment on R. Charles (L&R) additions to the motion to distribute and the motion for partial releases.	0.5	590.00	295.00
Smith, Susan	08/30/06	Review and comment on Motion/Order on Ordinary Course releases as it added reporting requirements.	0.7	590.00	413.00
Total Bankruptcy Motions/Filings for USACM			15.1		\$ 8,799.00
USA Capital First Trust Deed Fund, LLC					
Smith, Susan	08/18/06	Review distribution procedures for Fund members.	0.4	590.00	\$ 236.00
Total Bankruptcy Motions/Filings for FTDF			0.4		\$ 236.00
Total Bankruptcy Motions/Filings for USACM / FTDF			15.5		\$ 9,035.00

September 1, 2006 through September 30, 2006**USA Commercial Mortgage Company**

Smith, Susan	09/05/06	Participate in conference call with J. Miller (BMC) A. Tsu (RQN) and L. Schwartz (Schwartz & McPherson) regarding Bar Date Noticing.	0.9	\$ 590.00	\$ 531.00
Cadwell, Kristin	09/06/06	Continue to reconcile current interpleader with the assignments in USACM files.	1.6	190.00	304.00
Cadwell, Kristin	09/06/06	Continue to reconcile current interpleader with the assignments in USACM files.	1.9	190.00	361.00
Cadwell, Kristin	09/06/06	Continue to reconcile current interpleader with the assignments in USACM files.	1.6	190.00	304.00
Cadwell, Kristin	09/06/06	Organize and arrange assignments to be added to the interpleader.	1.6	190.00	304.00
Cadwell, Kristin	09/06/06	Continue to reconcile current interpleader with the assignments in USACM files.	0.9	190.00	171.00
Cadwell, Kristin	09/07/06	Continue to reconcile drafts of the interpleader with assignments found in USACM files.	2.0	190.00	380.00
Cadwell, Kristin	09/07/06	Locate checks that should be included in assignment records for use in the interpleader.	2.0	190.00	380.00
Cadwell, Kristin	09/07/06	Locate assignment recordings needed for interpleader.	2.2	190.00	418.00
Cadwell, Kristin	09/07/06	Speak with USA Capital employee regarding existing records of assignments.	1.8	190.00	342.00
Cadwell, Kristin	09/07/06	Continue to reconcile drafts of the interpleader with assignments found in USACM files.	1.7	190.00	323.00
Smith, Susan	09/07/06	Review Notice on Bar Date.	0.4	590.00	236.00
Smith, Susan	09/07/06	Review and comment on Proof of Claim form customizations.	0.3	590.00	177.00
Smith, Susan	09/07/06	Respond to comments on Bar Date notices.	0.2	590.00	118.00
Smith, Susan	09/07/06	Review and edit Proof of Claim and Proof of Interest Forms.	0.3	590.00	177.00
Cadwell, Kristin	09/08/06	Organize assignments and accompanying checks to be assembled into new updated file.	1.5	190.00	285.00
Smith, Susan	09/11/06	Review and provide comments on the Proof of Interest and Proof of Claim notices.	0.8	590.00	472.00
Smith, Susan	09/11/06	Participate in call with S. Strong and E. Monson (both RQN) regarding Motion to Distribute.	0.6	590.00	354.00
Smith, Susan	09/11/06	Respond to additional edits and comments on Bar Date notices.	0.4	590.00	236.00

EXHIBIT E21

USA Commercial Mortgage Company, et al.
 Bankruptcy Motions/Filings
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Atkinson, James	09/12/06	Participate in call with Debtors' counsel and S. Smith (MFIM) regarding proposed motion to distribute funds.	0.3	650.00	195.00
Atkinson, James	09/12/06	Review proposed motion to distribute funds.	0.5	650.00	325.00
Smith, Susan	09/12/06	Review drafts of the Notice of Bar Date.	0.3	590.00	177.00
Smith, Susan	09/12/06	Review Stipulated Order regarding fund interests.	0.3	590.00	177.00
Smith, Susan	09/12/06	Respond to issues in the Motion to Employ Ordinary Course Professionals.	0.2	590.00	118.00
Smith, Susan	09/12/06	Review redline to Proposed Order on On-going Distributions.	0.4	590.00	236.00
Smith, Susan	09/12/06	Analyze new requirements in Proposed Order on On-going Distributions, and discuss with J. Atkinson (MFIM) and counsel.	0.7	590.00	413.00
Atkinson, James	09/13/06	Participate in meeting with Debtors' counsel to discuss agenda items for Court hearing.	0.5	650.00	325.00
Smith, Susan	09/13/06	Review and discuss language of new requirements in the Order for Monthly Interim Distributions.	0.4	590.00	236.00

EXHIBIT E21

USA Commercial Mortgage Company, et al.
 Bankruptcy Motions/Filings
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Atkinson, James	09/14/06	Review draft bid procedures motion.	1.8	650.00	1,170.00
Atkinson, James	09/15/06	Review and reply to draft bid procedures motion.	0.7	650.00	455.00
Smith, Susan	09/15/06	Participate in call with J. Miller (BMC) regarding Bar Date Notice, consult with RQN regarding who should get what notice and convey instructions to J. Miller (BMC).	1.3	590.00	767.00
Smith, Susan	09/17/06	Review noticing issues with J. Miller (BMC).	0.4	590.00	236.00
Smith, Susan	09/17/06	Review and comment on Proposed Order on Continuing Distributions.	0.4	590.00	236.00
Smith, Susan	09/18/06	Discuss duplicate mailing issue with J. Miller (BMC) and review mailer provided with POC forms.	0.3	590.00	177.00
Beserra, Rebecca	09/19/06	Download amended schedules for K. Fillip (MFIM).	0.2	150.00	30.00
Smith, Susan	09/19/06	Obtain list of tax professionals and attorneys for ordinary course motion.	0.3	590.00	177.00
Smith, Susan	09/19/06	Review draft of Ordinary Course Professionals motion and research services to be provided.	0.3	590.00	177.00
Smith, Susan	09/19/06	Review latest draft of Order on Interim Distributions for changes in accounting issues.	0.4	590.00	236.00
Atkinson, James	09/20/06	Attend conference call with Debtors' counsel to review bid procedures motion and associated timetable for auction process.	1.1	650.00	715.00
Atkinson, James	09/20/06	Review revised draft bid procedures motion.	1.3	650.00	845.00
Smith, Susan	09/20/06	Review new draft of Order on Interim Distributions.	0.3	590.00	177.00
Atkinson, James	09/21/06	Review revised draft motion to distribute funds.	1.2	650.00	780.00
Atkinson, James	09/21/06	Discuss with Debtors' counsel and S. Smith (MFIM) regarding draft motion and order to distribute funds.	0.3	650.00	195.00
Smith, Susan	09/21/06	Participate in call with J. Atkinson (MFIM) and S. Strong (RQN) regarding Order on Interim Distributions.	0.3	590.00	177.00
Smith, Susan	09/21/06	Participate in call with S. Darr (MFIM) regarding requirements under Order on Interim Distributions.	0.3	590.00	177.00
Atkinson, James	09/22/06	Review revised draft bid procedures motion with comments from potential purchaser.	1.4	650.00	910.00
Smith, Susan	09/22/06	Review draft of Order and consult with J. Atkinson (MFIM) for final approval.	0.3	590.00	177.00
Smith, Susan	09/25/06	Participate in call with A. Jarvis, S. Strong (both RQN), N. Peterman, (GT), J. McPherson (Schwartz & McPherson) regarding motions and hearings.	1.3	590.00	767.00
Smith, Susan	09/25/06	Draft motion and schedules for employee retention plan.	1.4	590.00	826.00
Smith, Susan	09/26/06	Review Executory Contract Committee's Reply to Objection to Fee Application.	0.3	590.00	177.00
Smith, Susan	09/27/06	Review revised Response to Motion to Compel.	0.3	590.00	177.00
Haftl, Michael	09/29/06	Coordinate filing of various motions.	0.4	530.00	212.00
Total Bankruptcy Motions/Filings for USACM			42.6		\$ 18,048.00

USA Capital Diversified First Trust Deed Fund, LLC

Smith, Susan	09/15/06	Analyze files sent by BMC on Diversified Trust Deed Fund member addresses and check to files on addresses and investments for Bar Date Notice.	1.1	\$ 590.00	\$ 649.00
Smith, Susan	09/16/06	Verify fund member balances for Diversified Trust Deed Fund for Proof of Interest forms.	1.2	590.00	708.00
Smith, Susan	09/17/06	Complete review of fund member balances and addresses for Diversified Trust Deed Fund for Proof of Interest forms.	1.1	590.00	649.00
Total Bankruptcy Motions/Filings for DTFD			3.4		\$ 2,006.00

USA Capital First Trust Deed Fund, LLC

Smith, Susan	09/15/06	Analyze files sent by BMC on First Trust Deed Fund member addresses and check to files on addresses and investments for Bar Date Notice.	0.8	\$ 590.00	\$ 472.00
Smith, Susan	09/16/06	Verify fund member balances for First Trust Deed Fund for Proof of Interest forms.	1.3	590.00	767.00
Smith, Susan	09/16/06	Participate in call with L. Weese (USACM) to reconcile First Trust Deed Fund shares.	0.9	590.00	531.00

EXHIBIT E21

USA Commercial Mortgage Company, et al.
 Bankruptcy Motions/Filings
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Smith, Susan	09/17/06	Complete review of fund member balances, classes of shares and addresses for First Trust Deed Fund for Proof of Interest forms.	1.2	590.00	708.00
Smith, Susan	09/26/06	Review and comment on response to First Trust Deed Fund Committee's Motion to Compel.	0.4	590.00	236.00
Total Bankruptcy Motions/Filings for FTDF			4.6		\$ 2,714.00
Total Bankruptcy Motions/Filings for USACM / DTDF / FTDF			50.6		\$ 22,768.00

October 1, 2006 through October 31, 2006

USA Commercial Mortgage Company

Haftl, Michael	10/02/06	Review motion authorizing holdbacks.	0.2	\$ 530.00	\$ 106.00
Haftl, Michael	10/03/06	Review Tom Allison's Second Supplemental Disclosure.	0.4	530.00	212.00
Smith, Susan	10/03/06	Review and comment on Order rejecting Leases.	0.2	590.00	118.00
Steele, Sarah	10/03/06	Discuss with S. Strong (RQN) regarding assignment process and motion to be filed.	1.0	430.00	430.00
Steele, Sarah	10/04/06	Participate in meeting with M. Stone, L. Weese (both USACM), A. Connor, S. Strong, S. Tingley (all RQN) regarding assignments and procedures to process.	1.9	430.00	817.00
Atkinson, James	10/05/06	Review draft cash budget motion.	0.9	650.00	585.00
Atkinson, James	10/05/06	Participate in call with Counsel to review cash budget motion.	0.7	650.00	455.00
Fasel, Bill	10/05/06	Review with Counsel cash flow motions and fee applications issues.	1.8	620.00	1,116.00
Smith, Susan	10/06/06	Review and comment on Motion on Bar Date.	0.2	590.00	118.00
Smith, Susan	10/10/06	Review Order on rejected leases and provide comments to J. McPherson (Schwartz & McPherson).	0.3	590.00	177.00
Smith, Susan	10/10/06	Review Order on Ordinary Course Professionals and provide comments on payments to tax professionals.	0.4	590.00	236.00
Smith, Susan	10/11/06	Review and edit Order on Ordinary course professionals.	0.6	590.00	354.00
Fasel, Bill	10/13/06	Review Amended Bid Procedure Motion and Objections filed to the Bid Procedures.	1.1	620.00	682.00
Smith, Susan	10/16/06	Review fee orders.	0.3	590.00	177.00
Fasel, Bill	10/17/06	Review revised Bid Procedures Motion and Notice of Auction.	0.7	620.00	434.00
Fasel, Bill	10/17/06	Review and modify T. Allison's Declaration of Support of Motion for the Auction.	1.7	620.00	1,054.00
Allison, Tom	10/18/06	Attend conference call with Committee's, Debtors' Counsel, J. Atkinson and S. Smith (both MFIM) regarding status of intercompany claims among the Debtors.	0.4	650.00	260.00
Allison, Tom	10/18/06	Review and analysis of recent reports related to intercompany claims.	2.1	650.00	1,365.00
Atkinson, James	10/18/06	Attend conference call with Committee's, Debtors' Counsel, T. Allison and S. Smith (both MFIM) regarding status of intercompany claims among the Debtors.	0.4	650.00	260.00
Atkinson, James	10/18/06	Review draft reply memorandum in support of retention motion.	0.4	650.00	260.00
Cadwell, Kristin	10/18/06	Perform quality control on the current version of the interplead or list. Reconcile with earlier versions.	1.9	190.00	361.00
Cadwell, Kristin	10/18/06	Search for and gather assignments to be included in the interplead or.	2.1	190.00	399.00
Cadwell, Kristin	10/18/06	Prepare assignment documentation to be filed into binder.	1.6	190.00	304.00
Fasel, Bill	10/18/06	Review and modify T. Allison's Declaration of Support of Motion for the Auction.	1.4	620.00	868.00
Fasel, Bill	10/18/06	Review the revised Auction Order.	0.8	620.00	496.00
McClellan, Christian	10/18/06	Prepare Declarations by T. Allison (MFIM) for filing.	2.1	190.00	399.00
Smith, Susan	10/18/06	Participate in call with RQN, J. Atkinson, T. Allison (both MFIM) and N. Peterman (GT) regarding intercompany claims motion.	0.4	590.00	236.00
Smith, Susan	10/18/06	Review and comment on Reply to Objection on Retention Motion.	0.3	590.00	177.00
Cadwell, Kristin	10/19/06	Continue to perform quality control on the current version of the interpleader list. Reconcile with earlier versions.	1.7	190.00	323.00

EXHIBIT E21

USA Commercial Mortgage Company, et al.
 Bankruptcy Motions/Filings
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Fasel, Bill	10/20/06	Review and modify T. Allison's Supplemental Declaration of Support of Motion for the Auction.	2.3	620.00	1,426.00
Smith, Susan	10/20/06	Prepare schedule for Supplemental Declaration.	0.7	590.00	413.00
Allison, Tom	10/23/06	Review with S. Smith (MFIM) regarding Supplemental Declaration.	0.6	650.00	390.00
Allison, Tom	10/23/06	Review Involuntary Bankruptcy Petition.	1.0	650.00	650.00
Fasel, Bill	10/23/06	Modify T. Allison's Supplemental Declaration of Support of Motion for the Auction.	2.3	620.00	1,426.00
Fasel, Bill	10/23/06	Participate in conference calls with Counsel regarding preparation and review of Motions to be discussed at the Court hearing on 10/25.	2.3	620.00	1,426.00
Smith, Susan	10/23/06	Review Motion in support of Employee Retention by Unsecured Creditors Committee.	0.3	590.00	177.00
Smith, Susan	10/23/06	Review and comment on T. Allison's Supplemental Declaration, discuss with T. Allison (MFIM) and return to RQN.	0.6	590.00	354.00
Smith, Susan	10/23/06	Review Bid Procedures Motion and Asset Purchase Agreement for hearing.	1.6	590.00	944.00
Fasel, Bill	10/24/06	Participate in conference calls with Counsel regarding preparation and review of Motions to be discussed at the Court hearing on 10/25.	1.1	620.00	682.00
Atkinson, James	10/25/06	Review Motion filed by U.S. Trustee to convert cases to Chapter 7.	1.2	650.00	780.00
Cadwell, Kristin	10/25/06	Continue work on researching assignments for use in interpleader.	0.7	190.00	133.00
Cadwell, Kristin	10/25/06	Research investors current addresses to be used in the interpleader.	0.5	190.00	95.00
Haftl, Michael	10/25/06	Review Chapter 7 conversion motion.	0.4	530.00	212.00
Reed, James	10/25/06	Review Chapter 7 conversion motion.	1.7	430.00	731.00
Smith, Susan	10/25/06	Review Joinder.	0.2	590.00	118.00
Fasel, Bill	10/26/06	Review Amended Bid Procedure Motion.	0.6	620.00	372.00
Fasel, Bill	10/26/06	Follow-up with Counsel regarding revisions necessary to certain Motions/Stalking Horse Bidder's Asset Purchase Agreement resulting from 10/25 Court hearing.	2.4	620.00	1,488.00
Smith, Susan	10/26/06	Review and edit draft of motion for assignment procedures.	0.8	590.00	472.00
Smith, Susan	10/26/06	Review draft of declaration in response to U.S. Trustee's motion to convert.	0.4	590.00	236.00
Smith, Susan	10/26/06	Analyze cash flow schedules and cash budget to formulate position for Declaration.	0.9	590.00	531.00
Atkinson, James	10/27/06	Review draft Declaration(s) of T. Allison (MFIM) in support of motion opposing U.S. Trustee's motion to convert cases to a Chapter 7.	1.8	650.00	1,170.00
Atkinson, James	10/27/06	Review draft reply in support of motion to use cash.	1.4	650.00	910.00
Atkinson, James	10/27/06	Review draft memorandum in opposition to U.S. Trustee motion to convert cases to Chapter 7.	1.4	650.00	910.00
Fasel, Bill	10/27/06	Participate in conference calls with Counsel regarding preparation and review of Motions to be discussed at the Court hearing on 10/30.	2.1	620.00	1,302.00
Haftl, Michael	10/27/06	Review Tom Allison's Declaration in opposition of Chapter 7 conversion.	0.3	530.00	159.00
Smith, Susan	10/27/06	Review and edit draft of Opposition to Motion to Convert.	0.7	590.00	413.00
Smith, Susan	10/27/06	Review and edit, prepare schedules, discuss with T. Allison for Declaration in support of opposition.	1.4	590.00	826.00
Smith, Susan	10/27/06	Review Bid Procedures Motion and Exhibits.	0.6	590.00	354.00
Smith, Susan	10/27/06	Edit Declaration of T. Allison for Reply to Motion to Convert.	0.3	590.00	177.00
Fasel, Bill	10/30/06	Participate in conference calls with Counsel regarding preparation and review of Motions to be discussed at the Court hearing on 10/30.	1.6	620.00	992.00
Smith, Susan	10/31/06	Review motion to extend bar date.	0.5	590.00	295.00
Smith, Susan	10/31/06	Review Motion on providing Diversified Trust Deed Fund Committee with investor information.	0.3	590.00	177.00
Total Bankruptcy Motions/Filings for USACM			63.0		\$ 33,520.00

USA Capital Diversified First Trust Deed Fund, LLC

EXHIBIT E21

USA Commercial Mortgage Company, et al.
 Bankruptcy Motions/Filings
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Smith, Susan	10/27/06	Review Motion to compel and order.	0.3	\$ 590.00	\$ 177.00
Smith, Susan	10/30/06	Review Motion to turnover Fund member data.	0.3	590.00	177.00
Total Bankruptcy Motions/Filings for DTDF			0.6		\$ 354.00

USA Capital First Trust Deed Fund, LLC

Smith, Susan	10/16/06	Review Order on Motion to compel and forward file.	0.3	\$ 590.00	\$ 177.00
Smith, Susan	10/24/06	Review filings, responses and Declarations in preparation for Court hearing.	1.8	590.00	1,062.00
Total Bankruptcy Motions/Filings for FTDF			2.1		\$ 1,239.00

Total Bankruptcy Motions/Filings for USACM / DTDF / FTDF	65.7	\$ 35,113.00
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November 1, 2006 through November 30, 2006**USA Commercial Mortgage Company**

Fasel, Bill	11/01/06	Participate in conference calls with Counsel regarding certain motions to be filed (Amended Bid Procedures, Asset Purchase Agreement, Notice of Auction).	2.3	\$ 620.00	\$ 1,426.00
Smith, Susan	11/02/06	Answer questions from D. Huston (sole practitioner) regarding netting and the interpleader.	0.2	590.00	118.00
Smith, Susan	11/03/06	Review Bar Date motion with M. Olson (USACM).	0.3	590.00	177.00
Smith, Susan	11/03/06	Discuss regarding contract rejection issues with M. Olson (USACM), S. Strong (RQN), and J. McPherson (Schwartz & McPherson).	0.2	590.00	118.00
Smith, Susan	11/05/06	Review draft of Balloting motion and provide comments.	0.4	590.00	236.00
Smith, Susan	11/07/06	Revise draft of Motion on Third Party Assignees.	0.4	590.00	236.00
Smith, Susan	11/08/06	Edit Motion on Assignments procedures.	0.5	590.00	295.00
Smith, Susan	11/08/06	Discuss Motion with S. Strong (RQN) and approve further revisions.	0.6	590.00	354.00
Haftl, Michael	11/09/06	Review balloting process documents.	0.6	530.00	318.00
Smith, Susan	11/09/06	Review and discussion on Motion for Assignment Procedures.	0.4	590.00	236.00
Smith, Susan	11/13/06	Participate in call with S. Strong (RQN) regarding assignment motion.	0.2	590.00	118.00
Smith, Susan	11/16/06	Review and respond to D. Huston (sole practitioner) regarding interpleader settlement.	0.3	590.00	177.00
Smith, Susan	11/16/06	Review Declaration of TA in support of Motion to return funds.	0.8	590.00	472.00
Atkinson, James	11/17/06	Review draft Declaration of T. Allison (MFIM) in support of motion to return investor funds.	0.4	650.00	260.00
Smith, Susan	11/21/06	Review draft declaration for Ordinary Course professional.	0.4	590.00	236.00
Atkinson, James	11/22/06	Review motion filed by J. Milanowski (formerly USACM) and USA Investment Partners for protective order.	2.1	650.00	1,365.00
Smith, Susan	11/28/06	Participate in call with E Monson (RQN) regarding contract for assumption.	0.3	590.00	177.00
Cadwell, Kristin	11/29/06	Assemble and organize motions and orders filed by Debtor.	1.4	190.00	266.00
Smith, Susan	11/29/06	Review drafts of cover notices.	0.3	590.00	177.00
Smith, Susan	11/29/06	Review and edit detail file for BMC to merge with form letter for Loan Service Agreement's.	1.4	590.00	826.00
Smith, Susan	11/30/06	Review cash tracing analysis and give guidance to L. Bauck (MFIM) on exhibit to be prepared.	1.4	590.00	826.00
Smith, Susan	11/30/06	Edit Loan Service Agreement - under Seal file and send to S. Strong (RQN).	0.7	590.00	413.00
Total Bankruptcy Motions/Filings for USACM			15.6		\$ 8,827.00

December 1, 2006 through December 31, 2006

EXHIBIT E21

USA Commercial Mortgage Company, et al.
 Bankruptcy Motions/Filings
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
USA Commercial Mortgage Company					
Smith, Susan	12/06/06	Review Declaration.	0.2	\$ 590.00	\$ 118.00
Smith, Susan	12/07/06	Review pleadings on related party litigation.	0.3	590.00	177.00
Smith, Susan	12/07/06	Review pleadings on involuntary action and send final version for filing.	0.4	590.00	236.00
Smith, Susan	12/08/06	Review Debt Acquisition Company's objection to Motion on Assignments.	0.7	590.00	413.00
Smith, Susan	12/08/06	Review Direct Lender Committee's Objection to Motion on Assignments.	0.6	590.00	354.00
Smith, Susan	12/09/06	Review Objection of Sierra Liquidity Fund to Motion on Assignments.	0.4	590.00	236.00
Cheng, Patrick	12/11/06	Read and review Court order and related filings regarding hearing on involuntary petition filed against an affiliate of the Debtors.	0.3	560.00	168.00
Smith, Susan	12/11/06	Review Objection of Hall to Motion on Assignments.	0.3	590.00	177.00
Smith, Susan	12/12/06	Review and edit Declaration of T. Allison (MFIM) in support of Plan.	0.9	590.00	531.00
Smith, Susan	12/14/06	Review and comment on T. Allison's (MFIM) Declaration on Binford motion.	0.4	590.00	236.00
Cheng, Patrick	12/15/06	Participate in the drafting and reviewing of the Debtor's pleadings and schedules to be filed in connection with the hearing on the confirmation of the Debtor's Plan of Reorganization.	2.9	560.00	1,624.00
Cheng, Patrick	12/15/06	Edit and review the Debtor's pleadings and schedules to be filed in connection with the hearing on the confirmation of the Debtor's Plan of Reorganization.	3.6	560.00	2,016.00
Smith, Susan	12/15/06	Review Declaration of T. Allison (MFIM) in support on Involuntary Petition, and provide comments and edits.	0.5	590.00	295.00
Smith, Susan	12/17/06	Analyze transaction list of pre-paid interest.	0.7	590.00	413.00
Smith, Susan	12/18/06	Review draft of fraudulent transfer on Sal Reale.	0.7	590.00	413.00
Steele, Sarah	12/19/06	Review motion filed by Del Bunch (Creditor).	0.7	430.00	301.00
Smith, Susan	12/20/06	Review Confirmation Order and provide comments.	0.8	590.00	472.00
Smith, Susan	12/21/06	Review Declaration in support of voting motion and provide facts, edits and comments to L. Schwartzter (Schwartzter & McPherson).	0.3	590.00	177.00
Steele, Sarah	12/21/06	Review confirmation order and provide feedback.	1.2	430.00	516.00
Smith, Susan	12/22/06	Review new draft of Declaration in support of voting motion from L. Schwartzter (Schwartzter & McPherson).	0.4	590.00	236.00
Allison, Tom	12/27/06	Draft and review the T. Allison (MFIM) Declaration related to HMA Sales and Salvatore Reale Motion for Immediate Writ of Attachment.	1.0	650.00	650.00
Smith, Susan	12/27/06	Review Motion for Protective Order.	0.3	590.00	177.00
Smith, Susan	12/27/06	Research and provide correct name for party to lawsuit.	0.2	590.00	118.00
Smith, Susan	12/27/06	Respond to issues on Beadle McBride retention.	0.4	590.00	236.00
Smith, Susan	12/27/06	Review issues with HMA Sales TRO.	0.7	590.00	413.00
Allison, Tom	12/28/06	Draft and review the T. Allison (MFIM) Declaration related to HMA Sales and Salvatore Reale Motion for Immediate Writ of Attachment.	1.0	650.00	650.00
Smith, Susan	12/28/06	Discuss with J. McPherson (Schwartzter & McPherson) regarding Beadle McBride retention.	0.3	590.00	177.00
Smith, Susan	12/28/06	Review Stipulation and Order on Beadle McBride retention.	0.3	590.00	177.00
Smith, Susan	12/28/06	Respond to issues with Bunch Motion and response for hearing on Wednesday.	0.6	590.00	354.00
Allison, Tom	12/29/06	Draft and review the T. Allison (MFIM) Declaration related to HMA Sales and Salvatore Reale Motion for Immediate Writ of Attachment.	2.0	650.00	1,300.00
Smith, Susan	12/29/06	Research available information on HMA Sales.	0.7	590.00	413.00
Smith, Susan	12/29/06	Analyze and provide comments to Declaration of T. Allison (MFIM) on HMA TRO.	0.5	590.00	295.00
Smith, Susan	12/29/06	Analyze and provide comments to Declaration of T. Allison (MFIM) on Southern California relief from stay.	0.4	590.00	236.00
Smith, Susan	12/29/06	Analyze and provide comments to Declaration of T. Allison (MFIM) on HMA TRO.	1.3	590.00	767.00
Total Bankruptcy Motions/Filings for USACM			26.0	\$	15,072.00

EXHIBIT E21

USA Commercial Mortgage Company, et al.
 Bankruptcy Motions/Filings
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
January 1, 2007 through January 31, 2007					
USA Commercial Mortgage Company					
Atkinson, James	01/02/07	Review pleadings filed in connection with Dayco Funding.	0.4	\$ 650.00	\$ 260.00
Atkinson, James	01/02/07	Review revised draft confirmation order and findings of fact.	1.2	650.00	780.00
Smith, Susan	01/02/07	Review oppositions to Plan Confirmation Order.	0.6	590.00	354.00
Smith, Susan	01/02/07	Review and respond to draft and comments on Beadle McBride employment stipulation.	0.4	590.00	236.00
Smith, Susan	01/02/07	Review drafts of Protective Order and types of documents deemed confidential.	0.5	590.00	295.00
Allison, Tom	01/03/07	Participate in meeting with Debtors' counsel, Committee counsel, J. Atkinson and S. Smith (both MFIM) regarding Protective Order Motion.	0.9	650.00	585.00
Atkinson, James	01/03/07	Participate in meeting with Debtors' counsel, Committee counsel, T. Allison and S. Smith (both MFIM) regarding Protective Order Motion.	0.9	650.00	585.00
Smith, Susan	01/03/07	Participate in meeting with Debtors' counsel, Committee counsel, J. Atkinson and T. Allison (both MFIM) regarding Protective Order Motion.	0.9	590.00	531.00
Atkinson, James	01/04/07	Review Declaration of T. Allison (MFIM) in support of PBGC Objection.	0.2	650.00	130.00
Atkinson, James	01/04/07	Review stipulated Protective Order.	1.3	650.00	845.00
Atkinson, James	01/05/07	Review final draft Confirmation Order and findings of fact.	2.1	650.00	1,365.00
Smith, Susan	01/05/07	Review third party complaint by T. Hantges.	0.2	590.00	118.00
Smith, Susan	01/05/07	Review and respond to response filed by Bunch attorneys.	0.3	590.00	177.00
Smith, Susan	01/08/07	Participate in call with J. McPherson (Schwartz & McPherson) to discuss legal filings and factual issues.	0.4	590.00	236.00
Smith, Susan	01/11/07	Participate in call with J. McPherson (Schwartz & McPherson) to discuss legal filings and factual issues.	0.6	590.00	354.00
Smith, Susan	01/12/07	Review response filed for D. Bunch (Creditor) preference action/Claim Objection and respond with comments to Debtor's counsel.	0.6	590.00	354.00
Allison, Tom	01/17/07	Meet with A. Jarvis, E. Monson (both RQN) and S. Smith (MFIM) on appeals filed.	0.9	650.00	585.00
Allison, Tom	01/17/07	Participate in discussions with Committee regarding Stay Motion filed with the BAP.	0.7	650.00	455.00
Atkinson, James	01/17/07	Discuss with Debtors' counsel regarding preparation of motion to Object and Declaration regarding Objection to Stay Order.	1.1	650.00	715.00
Atkinson, James	01/17/07	Review pleadings filed by Lender Protection Group in connection with Emergency Motion for Stay Pending Appeal.	2.4	650.00	1,560.00
Smith, Susan	01/17/07	Review Motion for Appeal by LPG and DACA.	0.7	590.00	413.00
Smith, Susan	01/17/07	Meet with A. Jarvis, E. Monson (both RQN) and T. Allison (MFIM) on appeals filed.	0.9	590.00	531.00
Smith, Susan	01/17/07	Participate in discussions with Committee regarding Stay Motion filed with the BAP.	0.7	590.00	413.00
Allison, Tom	01/18/07	Review and comment on Declaration of T. Allison (MFIM) regarding Stay and review final with S. Smith (MFIM).	1.4	650.00	910.00
Atkinson, James	01/18/07	Review pleadings filed by Debt Acquisition Corp in connection with Emergency Motion for Stay Pending Appeal.	1.6	650.00	1,040.00
Atkinson, James	01/18/07	Prepare draft Declaration of T. Allison (MFIM) in connection with Motion to Object to Stay Order.	2.4	650.00	1,560.00
Smith, Susan	01/18/07	Review and comment on Declaration of T. Allison (MFIM) regarding Stay and review final with T. Allison (MFIM).	1.4	590.00	826.00
Smith, Susan	01/18/07	Participate in call with A. Jarvis, S. Strong (both RQN) regarding Declaration from T. Allison (MFIM).	0.7	590.00	413.00
Smith, Susan	01/18/07	Draft Declaration for T. Allison (MFIM) regarding Stay.	0.9	590.00	531.00
Smith, Susan	01/18/07	Participate in call with Committees and RQN regarding Appeal and Stay.	1.8	590.00	1,062.00
Smith, Susan	01/18/07	Review and comment on drafts of Motion to Quash.	0.8	590.00	472.00
Smith, Susan	01/18/07	Review and discuss subpoena from Sal Reale.	0.7	590.00	413.00

EXHIBIT E21

USA Commercial Mortgage Company, et al.
 Bankruptcy Motions/Filings
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Atkinson, James	01/19/07	Review Motion to Vacate Stay and Quash Stay Pending Appeal.	1.8	650.00	1,170.00
Atkinson, James	01/19/07	Review Objection to Motion to Quash Stay filed by Lender Protection Group.	2.3	650.00	1,495.00
Atkinson, James	01/19/07	Review Notice of Appeal to BAP.	0.8	650.00	520.00
Smith, Susan	01/20/07	Participate in correspondence regarding the appeal motion to be heard Monday.	0.4	590.00	236.00
Atkinson, James	01/21/07	Review revised draft opposition to Lender Protection Group Response to Quash Stay Pending Appeal.	3.8	650.00	2,470.00
Atkinson, James	01/21/07	Review Committees' comments to draft opposition to Lender Protection Group response to Quash Stay Pending Appeal.	0.5	650.00	325.00
Smith, Susan	01/21/07	Review comments and drafts, and provide comments on Committee's brief.	0.9	590.00	531.00
Smith, Susan	01/21/07	Review Debtor's Reply to Appeal.	0.4	590.00	236.00
Atkinson, James	01/22/07	Review Opposition to Motion for stay Pending Appeal.	1.9	650.00	1,235.00
Smith, Susan	01/22/07	Review Opposition to Stay Motion and various comments and drafts.	1.2	590.00	708.00
Smith, Susan	01/22/07	Review Order regarding Emergency Motion.	0.4	590.00	236.00
Smith, Susan	01/22/07	Review subpoena and issues with HMA Sales and Sal Reale TRO.	0.8	590.00	472.00
Smith, Susan	01/22/07	Assess implications of Court decision and discuss course of action with A. Jarvis and P. Hunt (both RQN).	0.8	590.00	472.00
Smith, Susan	01/22/07	Review and comment on reply to appeal.	0.7	590.00	413.00
Smith, Susan	01/22/07	Review and edit Declaration of T. Allison (MFIM).	0.9	590.00	531.00
Atkinson, James	01/23/07	Review Notice of Intent not to file a Motion for Stay by Lender Protection Group.	0.1	650.00	65.00
Smith, Susan	01/23/07	Participate in call with L. Rouse (attorney) for claimant.	0.3	590.00	177.00
Fasel, Bill	01/26/07	Update with R. Koe (MFIM) on Stay Pending Appeal.	0.4	620.00	248.00
Koe, Robert	01/26/07	Update J. Reed (MFIM) on Stay Pending Appeal.	0.5	650.00	325.00
Koe, Robert	01/26/07	Update B. Fasel (MFIM) on Stay Pending Appeal.	0.4	650.00	260.00
Reed, James	01/26/07	Update with R. Koe (MFIM) on Stay Pending Appeal.	0.5	430.00	215.00
Smith, Susan	01/26/07	Read USA CRG's brief to enforce Motion.	0.3	590.00	177.00
Atkinson, James	01/30/07	Review draft Stipulated Protective Order.	2.4	650.00	1,560.00
Atkinson, James	01/30/07	Review draft pre-judgment writ of attachment regarding Great White et al.	2.4	650.00	1,560.00
Atkinson, James	01/30/07	Review Motion to discuss J. Milanowski (formerly USACM) Appeal.	0.4	650.00	260.00
Smith, Susan	01/30/07	Review documents on HMA Sales for potential use in insolvency analysis.	0.4	590.00	236.00
Smith, Susan	01/30/07	Participate in conference call with Committees regarding appeals and transition.	1.4	590.00	826.00
Smith, Susan	01/30/07	Meet with E. Monson (RQN) regarding HMA Sales discovery request.	0.7	590.00	413.00
Smith, Susan	01/30/07	Review and comment on draft Implementation Order.	0.8	590.00	472.00
Atkinson, James	01/31/07	Review draft Motion to Dismiss Appeal.	2.6	650.00	1,690.00
Smith, Susan	01/31/07	Review document requests for Beadle McBride.	0.3	590.00	177.00
Smith, Susan	01/31/07	Review drafts of Appeal Motion.	0.7	590.00	413.00
Smith, Susan	01/31/07	Meet with E. Monson (RQN) regarding document production.	0.8	590.00	472.00
Total Bankruptcy Motions/Filings for USACM			63.6		\$ 39,700.00
USA Capital Diversified Trust Deed Fund, LLC					
Smith, Susan	01/11/07	Review and edit declaration in support of Diversified Trust Deed Fund claims Objections HMA Sales issues.	0.4	\$ 590.00	\$ 236.00
Smith, Susan	01/12/07	Revise Declaration for Diversified Trust Deed Fund claims.	0.4	590.00	236.00
Smith, Susan	01/17/07	Review and respond to Motion to Dismiss Investor VI.	0.3	590.00	177.00
Smith, Susan	01/23/07	Participate in call with E. Monson (RQN) on Tree Moss, HMA Sales subpoena, protective order.	0.4	590.00	236.00
Smith, Susan	01/24/07	Review drafts of Tree Moss brief and Declaration.	1.2	590.00	708.00
Smith, Susan	01/25/07	Pull forms for consulting agreement with post effective date Diversified Trust Deed Fund.	0.1	590.00	59.00
Smith, Susan	01/25/07	Edit Declaration for Diversified Trust Deed Fund Objections.	0.2	590.00	118.00

EXHIBIT E21

USA Commercial Mortgage Company, et al.
 Bankruptcy Motions/Filings
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Smith, Susan	01/29/07	Edit Declaration for Diversified Trust Deed Fund Objections.	0.3	590.00	177.00
Smith, Susan	01/29/07	Review files on involuntary and funds tracing in preparation for Tree Moss hearing.	0.8	590.00	472.00
Smith, Susan	01/31/07	Review pleadings including top creditors filed for Tree Moss.	0.4	590.00	236.00
Total Bankruptcy Motions/Filings for DTDF			4.5		\$ 2,655.00
USA Capital First Trust Deed Fund, LLC					
Smith, Susan	01/04/07	Edit draft of Declaration of T. Allison (MFIM) in support of First Trust Deed Fund Claims Objection to PBGC.	0.3	\$ 590.00	\$ 177.00
Smith, Susan	01/10/07	Review interpleader and call A. Parlen (Stutman) regarding interpleader payments.	0.3	590.00	177.00
Smith, Susan	01/25/07	Edit and sign Declaration for First Trust Deed Fund Objections.	0.2	590.00	118.00
Total Bankruptcy Motions/Filings for FTDF			0.8		\$ 472.00
Total Bankruptcy Motions/Filings for USACM / DTDF / FTDF			68.9		\$ 42,827.00

February 1, 2007 through February 28, 2007**USA Commercial Mortgage Company**

Atkinson, James	02/01/07	Review revised draft Motion and Memorandum of Law to Dismiss Appeal.	1.8	\$ 650.00	\$ 1,170.00
Smith, Susan	02/01/07	Review memo and Appeal documents.	0.7	590.00	413.00
Smith, Susan	02/03/07	Correspond with J. McPherson (Schwartzter & McPherson) regarding language in the Cash Order.	0.2	590.00	118.00
Smith, Susan	02/03/07	Review answer to Fertitta lift stay motion and T. Allison (MFIM) Declaration.	0.3	590.00	177.00
Reed, James	02/06/07	Review various motions related to Appeals to Plan and provide comments.	1.8	430.00	774.00
Smith, Susan	02/06/07	Review motion for contempt and discuss issues with J. McPherson (Schwartzter & McPherson), and prepare instructions to L. Weese (USACM) for payment.	0.4	590.00	236.00
Smith, Susan	02/06/07	Research and provide J. McPherson (Schwartzter & McPherson) audit report and information for 2004 request of Beadle McBride.	0.3	590.00	177.00
Smith, Susan	02/07/07	Prepare instructions on research of LPG participants.	0.2	590.00	118.00
Smith, Susan	02/07/07	Discuss Appeal issues with A. Jarvis, P. Hunt (both RQN), J. McPherson (Schwartzter & McPherson).	0.6	590.00	354.00
Smith, Susan	02/07/07	Review draft responses to production request for Sal Reale; and participate in call with E. Monson (RQN) to review.	0.4	590.00	236.00
Smith, Susan	02/07/07	Review and comment on Cash Management Order to J. McPherson (Schwartzter & McPherson).	0.2	590.00	118.00
Smith, Susan	02/08/07	Review and comment on response to request for production.	0.3	590.00	177.00
Allison, Tom	02/09/07	Review various motions and provide comments to staff and determine actions items.	1.9	650.00	1,235.00
Atkinson, James	02/09/07	Review emergency ex parte request for extension of time to file briefs by Lender Protection Group et al.	1.4	650.00	910.00
Atkinson, James	02/13/07	Review reply by Fertitta Enterprises et al/ to Debtors opposition to motion for relief from automatic stay in connection with Colt Gateway loan.	0.5	650.00	325.00
Atkinson, James	02/13/07	Review memorandum of points and authorities filed by Debt Acquisition Corp in opposition to motion to dismiss Appeal.	1.2	650.00	780.00
Smith, Susan	02/13/07	Review and comment on Reply to LPG Motion to Dismiss.	0.4	590.00	236.00
Smith, Susan	02/13/07	Review and comment on changes to the Reply to LPG Motion to Dismiss.	0.2	590.00	118.00
Smith, Susan	02/20/07	Review and comment on draft of 1142 Motion and comment by counsel.	0.5	590.00	295.00
Smith, Susan	02/21/07	Review and comment on latest draft of 1142 Motion.	0.4	590.00	236.00
Smith, Susan	02/21/07	Read and comment on changes to the 1142 Motion.	0.9	590.00	531.00

EXHIBIT E21

USA Commercial Mortgage Company, et al.
 Bankruptcy Motions/Filings
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Atkinson, James	02/22/07	Review Stay Motion and appendices for Limited Stay pending Appeal filed by Lender Protection Group.	2.8	650.00	1,820.00
Smith, Susan	02/22/07	Review final 1142 Motion.	0.4	590.00	236.00
Smith, Susan	02/22/07	Review and comment on motion to stay in leased premises.	0.4	590.00	236.00
Smith, Susan	02/23/07	Review proposed letter to appellants and respond with examples of vesting name and disclosure issues.	0.6	590.00	354.00
Smith, Susan	02/23/07	Review filings on interpleader and attorney payments.	0.7	590.00	413.00
Smith, Susan	02/23/07	Review correspondence with regard to proposed letter to A. Smith (Law Offices of Alan Smith) on Disclosure.	0.5	590.00	295.00
Smith, Susan	02/23/07	Review and comment on Motion to approve Colt Gateway payoff.	0.3	590.00	177.00
Allison, Tom	02/26/07	Review with R. Koe (MFIM) detail of Colt Gateway Motion to obtain Bankruptcy Court approval.	0.6	650.00	390.00
Koe, Robert	02/26/07	Review with T. Allison (MFIM) detail of Colt Gateway Motion to obtain Bankruptcy Court approval.	0.6	650.00	390.00
Smith, Susan	02/26/07	Review interpleader schedule of participants and settlements and discussions regarding payments to various parties.	0.5	590.00	295.00
Smith, Susan	02/26/07	Review 2019 statement by the LPG and the research on the participants, request additional information and confirmation of status of members.	0.7	590.00	413.00
Smith, Susan	02/27/07	Discuss Declaration on Stay Motion with S. Strong (RQN) and provide edits and comments for text.	0.6	590.00	354.00
Smith, Susan	02/27/07	Review information on HMA Sales transaction in regard to Deposition of T. Allison (MFIM).	0.9	590.00	531.00
Smith, Susan	02/27/07	Edit Declaration in support of Appeal brief.	0.8	590.00	472.00
Smith, Susan	02/27/07	Revise and discuss reserve amounts for 1142 Motion.	1.2	590.00	708.00
Atkinson, James	02/28/07	Review excerpts from the Plan of Reorganization and Asset Purchase Agreement provided by Counsel to Diversified Committee.	0.4	650.00	260.00
Atkinson, James	02/28/07	Review Emergency Motion for Continuance of Motion for Limited Stay filed by Lender Protection Group.	0.2	650.00	130.00
Smith, Susan	02/28/07	Research amounts, revise and sign Declaration in support of opposition to Lift Stay Motion.	0.7	590.00	413.00
Smith, Susan	02/28/07	Review schedule of appellants and issues with list in preparation for tomorrow's hearing.	0.7	590.00	413.00
Smith, Susan	02/28/07	Review errata to Colt Gateway Motion and Declaration and have signature reauthorized.	0.3	590.00	177.00
Total Bankruptcy Motions/Filings for USACM			28.5	\$	17,211.00
USA Capital First Trust Deed Fund, LLC					
Smith, Susan	02/21/07	Participate in call with A. Jarvis (RQN) regarding 1142 Motion and First Trust Deed Fund issues.	0.4	\$ 590.00	\$ 236.00
Atkinson, James	02/28/07	Review First Trust Deed Fund Opposition to Motion for Limited Stay pending Appeal.	0.6	650.00	390.00
Total Bankruptcy Motions/Filings for FTDF			1.0	\$	626.00
Total Bankruptcy Motions/Filings for USACM / FTDF			29.5	\$	17,837.00

March 1, 2007 through March 12, 2007**USA Commercial Mortgage Company**

Smith, Susan	03/01/07	Review updated list of settlements on Interpleader in response to Motion to Compel.	0.3	\$ 590.00	\$ 177.00
Allison, Tom	03/02/07	Review various Court motions related to upcoming hearings.	1.2	650.00	780.00
Cheng, Patrick	03/06/07	Participate in a conference call with E. Monson (RQN) regarding certain request for production of information received from a defendant to the Debtors' complaint.	0.4	560.00	224.00
Cheng, Patrick	03/07/07	Review data files related to the S. Reale litigation prior to their being forwarded to the counsel and advisors of the liquidation trust.	0.9	560.00	504.00
Smith, Susan	03/07/07	Review reply to Bunch counsel and comment to E. Monson (RQN) regarding production of bank statements.	0.3	590.00	177.00

EXHIBIT E21

USA Commercial Mortgage Company, et al.
 Bankruptcy Motions/Filings
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Smith, Susan	03/08/07	Analyze Appeal brief filed by LPG.	0.4	590.00	236.00
Smith, Susan	03/08/07	Review Declaration of T. Allison in support of Placer Vineyards and provide comment.	0.4	590.00	236.00
Phillip, Kasey	03/09/07	Prepare list of current Investors in Placer Vineyards & Placer Vineyards 2nd loans for BMC Group.	0.3	330.00	99.00
Smith, Susan	03/09/07	Analyze Motion to Stay by LPG.	0.3	590.00	177.00
Steele, Sarah	03/12/07	Review interpleader settlements.	0.9	430.00	387.00
Total Bankruptcy Motions/Filings for USACM			5.4		\$ 2,997.00

Total Hours and Fees for Bankruptcy Motions/Filings from April 13, 2006 through March 12, 2007	442.5	\$ 251,613.00
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USA Commercial Mortgage Company	424.0	\$ 240,662.00
USA Capital Diversified Trust Deed Fund, LLC	9.6	\$ 5,664.00
USA Capital First Trust Deed Fund, LLC	8.9	\$ 5,287.00
	442.5	\$ 251,613.00